

Exhibit No.: -
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2023-0006
Date Prepared: 6/29/2023



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
REBUTTAL COST OF SERVICE FILING
STAFF ACCOUNTING SCHEDULES

CONFLUENCE RIVERS - CONSOLIDATED
Test Year Ending 06-30-2022
Update Period Ending 1-31-2023

CASE NO. WR-2023-0006

Jefferson City, Missouri

June 2023

Confluence Rivers - Consolidated
Case No. WR-2023-0006
Test Year Ending 6-30-2022
Update Period Ending 01-31-2023
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.90% Return	<u>C</u> 8.05% Return	<u>D</u> 8.20% Return
1	Net Orig Cost Rate Base	\$17,597,706	\$17,597,706	\$17,597,706
2	Rate of Return	7.90%	8.05%	8.20%
3	Net Operating Income Requirement	\$1,390,216	\$1,416,617	\$1,443,010
4	Net Income Available	\$628,760	\$628,760	\$628,760
5	Additional Net Income Required	\$761,456	\$787,857	\$814,250
6	Income Tax Requirement			
7	Required Current Income Tax	\$30,070	\$31,051	\$32,028
8	Current Income Tax Available	-\$25,559	-\$25,559	-\$25,559
9	Additional Current Tax Required	\$55,629	\$56,610	\$57,587
10	Revenue Requirement	\$817,085	\$844,467	\$871,837
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$817,085	\$844,467	\$871,837

Confluence Rivers - Consolidated
Case No. WR-2023-0006
Test Year Ending 6-30-2022
Update Period Ending 01-31-2023
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$29,255,002
2	Less Accumulated Depreciation Reserve		\$10,764,943
3	Net Plant In Service		\$18,490,059
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$19,883
6	Contributions in Aid of Construction Amortization		\$2,714,430
7	Prepayments		\$181,211
8	TOTAL ADD TO NET PLANT IN SERVICE		\$2,915,524
9	SUBTRACT FROM NET PLANT		
10	Federal Tax Offset		-\$412
11	State Tax Offset		-\$69
12	City Tax Offset		\$0
13	Interest Expense Offset		-\$9,029
14	Contributions in Aid of Construction		\$3,817,387
15	TOTAL SUBTRACT FROM NET PLANT		\$3,807,877
16	Total Rate Base		\$17,597,706

Confluence Rivers - Consolidated
Case No. WR-2023-0006
Test Year Ending 6-30-2022
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$263,980	P-2	\$0	\$263,980		\$0	\$263,980
3	301.000	Organization	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$4,891	P-4	\$0	\$4,891		\$0	\$4,891
5		TOTAL INTANGIBLE PLANT	\$268,871		\$0	\$268,871		\$0	\$268,871
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$172,257	P-7	-\$4,064	\$168,193		\$0	\$168,193
8	311.000	S&I Source of Supply	\$684,459	P-8	-\$13,074	\$671,385		\$0	\$671,385
9	312.000	Collecting & Impounding Reservoirs	\$94,785	P-9	\$0	\$94,785		\$0	\$94,785
10	314.000	Wells and Springs	\$1,297,117	P-10	-\$14,669	\$1,282,448		\$0	\$1,282,448
11	316.000	Supply Mains	\$206,211	P-11	\$0	\$206,211		\$0	\$206,211
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0		\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$2,454,829		-\$31,807	\$2,423,022		\$0	\$2,423,022
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$184,257	P-15	\$0	\$184,257		\$0	\$184,257
16	323.000	Other Power Production Equipment	\$177,403	P-16	\$0	\$177,403		\$0	\$177,403
17	325.000	Electric Pumping Equipment	\$1,139,053	P-17	-\$14,331	\$1,124,722		\$0	\$1,124,722
18	325.100	Electric Pumps - Submersible	\$104,386	P-18	\$0	\$104,386		\$0	\$104,386
19	325.200	Booster Pump Equipment	\$120,849	P-19	\$0	\$120,849		\$0	\$120,849
20	325.300	Shaft Driven Equipment	\$1,453	P-20	\$0	\$1,453		\$0	\$1,453
21	328.000	Water - Other Pumping Equipment (Plant)	\$1,553	P-21	\$0	\$1,553		\$0	\$1,553
22		TOTAL PUMPING PLANT	\$1,728,954		-\$14,331	\$1,714,623		\$0	\$1,714,623
23		WATER TREATMENT PLANT							
24	331.000	S&I Treatment Plant	\$68,370	P-24	\$0	\$68,370		\$0	\$68,370
25	332.000	Water Treatment Equipment	\$754,069	P-25	\$0	\$754,069		\$0	\$754,069
26	332.100	Chemical Pumps	\$1,115	P-26	\$0	\$1,115		\$0	\$1,115
27		TOTAL WATER TREATMENT PLANT	\$823,554		\$0	\$823,554		\$0	\$823,554
28		TRANSMISSION & DIST. PLANT							
29	341.000	S&I Transmission & Distribution	\$109,173	P-29	\$0	\$109,173		\$0	\$109,173
30	342.000	Distribution Reservoirs and Standpipes	\$2,052,024	P-30	-\$53,141	\$1,998,883		\$0	\$1,998,883
31	343.000	Transmission and Distribution Mains	\$2,385,410	P-31	-\$8,728	\$2,376,682		\$0	\$2,376,682
32	344.000	Fire Mains	\$32,174	P-32	\$0	\$32,174		\$0	\$32,174
33	345.000	Services	\$923,898	P-33	\$0	\$923,898		\$0	\$923,898
34	346.000	Meters	\$810,824	P-34	\$0	\$810,824		\$0	\$810,824
35	347.000	Meter Installations	\$371,433	P-35	\$0	\$371,433		\$0	\$371,433
36	348.000	Hydrants	\$52,942	P-36	-\$3,956	\$48,986		\$0	\$48,986
37	349.000	Other Transmission and Distribution Plant	\$62,786	P-37	\$0	\$62,786		\$0	\$62,786
38		TOTAL TRANSMISSION & DIST. PLANT	\$6,800,664		-\$65,825	\$6,734,839		\$0	\$6,734,839
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$36,325	P-40	\$0	\$36,325		\$0	\$36,325
41	391.000	Office Furniture and Equipment	\$6,745	P-41	\$0	\$6,745		\$0	\$6,745
42	391.100	Office Furn Equip (IT)	\$15,755	P-42	\$0	\$15,755		\$0	\$15,755
43	392.000	Transportation Equipment	-\$178,959	P-43	\$0	-\$178,959		\$0	-\$178,959
44	393.000	Stores Equipment	\$11,227	P-44	-\$411	\$10,816		\$0	\$10,816
45	394.000	Tools, Shop and Garage Equipment	\$14,646	P-45	\$0	\$14,646		\$0	\$14,646
46	395.000	Laboratory Equipment	\$1,197	P-46	\$0	\$1,197		\$0	\$1,197
47	396.000	Power Operated Equipment	\$142,084	P-47	\$0	\$142,084		\$0	\$142,084
48	397.000	Communication Equipment	\$547,367	P-48	\$0	\$547,367		\$0	\$547,367
49	398.000	Miscellaneous Equipment	\$5,312	P-49	-\$691	\$4,621		\$0	\$4,621
50	399.000	Other Tangible Equipment	\$3,840	P-50	\$0	\$3,840		\$0	\$3,840
51		TOTAL GENERAL PLANT	\$605,539		-\$1,102	\$604,437		\$0	\$604,437
52		COLLECTION PLANT							
53	350.000	Land and Land Rights - Collection Plant	\$36,661	P-53	-\$15,339	\$21,322		\$0	\$21,322
54	351.000	S&I Collection Plant	\$521,774	P-54	-\$32,785	\$488,989		\$0	\$488,989
55	352.000	Collection Sewers	\$231,233	P-55	\$0	\$231,233		\$0	\$231,233
56	352.100	Collection Sewers Force	\$1,182,207	P-56	\$0	\$1,182,207		\$0	\$1,182,207
57	352.200	Collection Sewers Gravity	\$1,512,457	P-57	-\$3,677	\$1,508,780		\$0	\$1,508,780
58	353.000	Services to Sewer Customers	\$203,664	P-58	\$0	\$203,664		\$0	\$203,664

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 Plant In Service

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59	354.000	Flow Measuring Devices	\$509,569	P-59	\$0	\$509,569		\$0	\$509,569
60		TOTAL COLLECTION PLANT	\$4,197,565		-\$51,801	\$4,145,764		\$0	\$4,145,764
61		SYSTEM PUMPING PLANT							
62	362.000	Receiving Wells	\$158,589	P-62	-\$65,500	\$93,089		\$0	\$93,089
63	363.000	Electric Sewer Pumping Equip	\$835,397	P-63	\$0	\$835,397		\$0	\$835,397
64	365.000	Sewer - Other Pumping Equipment	\$0	P-64	\$0	\$0		\$0	\$0
65		TOTAL SYSTEM PUMPING PLANT	\$993,986		-\$65,500	\$928,486		\$0	\$928,486
66		TREATMENT & DISPOSAL PLANT							
67	370.000	Land and Land Rights	\$307,223	P-67	-\$9,798	\$297,425		\$0	\$297,425
68	370.100	Oxidation Lagoon Land	\$0	P-68	\$0	\$0		\$0	\$0
69	371.000	S&I Treatment & Disposal	\$1,830,645	P-69	\$0	\$1,830,645		\$0	\$1,830,645
70	372.000	Treatment & Disposal Equipment - 372	\$5,239,101	P-70	-\$67,541	\$5,171,560		\$0	\$5,171,560
71	372.100	Oxidation Lagoons	\$345,335	P-71	\$0	\$345,335		\$0	\$345,335
72	373.000	Plant Sewers	\$2,713,656	P-72	-\$11,332	\$2,702,324		\$0	\$2,702,324
73	373.000	STEP Systems	\$1,080,000	P-73	\$0	\$1,080,000		\$0	\$1,080,000
74	374.000	Outfall Sewer Lines	\$185,383	P-74	-\$1,302	\$184,081		\$0	\$184,081
75	375.000	Sewer - Other Treatment & Disposal	\$0	P-75	\$0	\$0		\$0	\$0
76	376.000	Other General Equipment	\$36	P-76	\$0	\$36		\$0	\$36
77		TOTAL TREATMENT & DISPOSAL PLANT	\$11,701,379		-\$89,973	\$11,611,406		\$0	\$11,611,406
78		TOTAL PLANT IN SERVICE	\$29,575,341		-\$320,339	\$29,255,002		\$0	\$29,255,002

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	300.000	Stipulated Plant	\$253,859	P-2	\$0	\$253,859		\$0	\$253,859
3	301.000	Organization	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$19	P-4	\$0	\$19		\$0	\$19
5		TOTAL INTANGIBLE PLANT	\$253,878		\$0	\$253,878		\$0	\$253,878
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights	\$5,717	P-7	\$0	\$5,717		\$0	\$5,717
8	311.000	S&I Source of Supply	\$117,637	P-8	-\$4,386	\$113,251		\$0	\$113,251
9	312.000	Collecting & Impounding Reservoirs	\$29,522	P-9	\$0	\$29,522		\$0	\$29,522
10	314.000	Wells and Springs	\$255,216	P-10	-\$4,499	\$250,717		\$0	\$250,717
11	316.000	Supply Mains	\$119,996	P-11	\$0	\$119,996		\$0	\$119,996
12	317.000	Other Water Source Plant	\$0	P-12	\$0	\$0		\$0	\$0
13		TOTAL SOURCE OF SUPPLY PLANT	\$528,088		-\$8,885	\$519,203		\$0	\$519,203
14		PUMPING PLANT							
15	321.000	S&I Pumping Plant	\$39,267	P-15	\$0	\$39,267		\$0	\$39,267
16	323.000	Other Power Production Equipment	\$64,810	P-16	\$0	\$64,810		\$0	\$64,810
17	325.000	Electric Pumping Equipment	\$605,138	P-17	-\$21,975	\$583,163		\$0	\$583,163
18	325.100	Electric Pumps - Submersible	\$81,605	P-18	\$0	\$81,605		\$0	\$81,605
19	325.200	Booster Pump Equipment	\$51,869	P-19	\$0	\$51,869		\$0	\$51,869
20	325.300	Shaft Driven Equipment	\$1,760	P-20	\$0	\$1,760		\$0	\$1,760
21	328.000	Water - Other Pumping Equipment (Plant)	\$932	P-21	\$0	\$932		\$0	\$932
22		TOTAL PUMPING PLANT	\$845,381		-\$21,975	\$823,406		\$0	\$823,406
23		WATER TREATMENT PLANT							
24	331.000	S&I Treatment Plant	\$763	P-24	\$0	\$763		\$0	\$763
25	332.000	Water Treatment Equipment	\$46,329	P-25	\$0	\$46,329		\$0	\$46,329
26	332.100	Chemical Pumps	\$288	P-26	\$0	\$288		\$0	\$288
27		TOTAL WATER TREATMENT PLANT	\$47,380		\$0	\$47,380		\$0	\$47,380
28		TRANSMISSION & DIST. PLANT							
29	341.000	S&I Transmission & Distribution	\$2,778	P-29	\$0	\$2,778		\$0	\$2,778
30	342.000	Distribution Reservoirs and Standpipes	\$651,321	P-30	-\$20,371	\$630,950		\$0	\$630,950
31	343.000	Transmission and Distribution Mains	\$845,415	P-31	-\$2,676	\$842,739		\$0	\$842,739
32	344.000	Fire Mains	\$50,667	P-32	\$0	\$50,667		\$0	\$50,667
33	345.000	Services	\$281,953	P-33	\$0	\$281,953		\$0	\$281,953
34	346.000	Meters	\$453,303	P-34	\$0	\$453,303		\$0	\$453,303
35	347.000	Meter Installations	\$44,675	P-35	\$0	\$44,675		\$0	\$44,675
36	348.000	Hydrants	\$17,031	P-36	-\$975	\$16,056		\$0	\$16,056
37	349.000	Other Transmission and Distribution Plant	\$32,710	P-37	\$0	\$32,710		\$0	\$32,710
38		TOTAL TRANSMISSION & DIST. PLANT	\$2,379,853		-\$24,022	\$2,355,831		\$0	\$2,355,831
39		GENERAL PLANT							
40	390.000	S&I General Plant	\$6,571	P-40	\$0	\$6,571		\$0	\$6,571
41	391.000	Office Furniture and Equipment	\$5,024	P-41	\$0	\$5,024		\$0	\$5,024
42	391.100	Office Furn Equip (IT)	\$19,686	P-42	\$0	\$19,686		\$0	\$19,686
43	392.000	Transportation Equipment	-\$161,281	P-43	\$0	-\$161,281		\$0	-\$161,281
44	393.000	Stores Equipment	\$16,778	P-44	-\$631	\$16,147		\$0	\$16,147
45	394.000	Tools, Shop and Garage Equipment	\$13,058	P-45	\$0	\$13,058		\$0	\$13,058
46	395.000	Laboratory Equipment	\$162	P-46	\$0	\$162		\$0	\$162
47	396.000	Power Operated Equipment	\$56,121	P-47	\$0	\$56,121		\$0	\$56,121
48	397.000	Communication Equipment	\$94,048	P-48	\$0	\$94,048		\$0	\$94,048
49	398.000	Miscellaneous Equipment	-\$2,826	P-49	-\$710	-\$3,536		\$0	-\$3,536
50	399.000	Other Tangible Equipment	\$2,294	P-50	\$0	\$2,294		\$0	\$2,294
51		TOTAL GENERAL PLANT	\$49,635		-\$1,341	\$48,294		\$0	\$48,294
52		COLLECTION PLANT							
53	350.000	Land and Land Rights - Collection Plant	\$0	P-53	\$0	\$0		\$0	\$0
54	351.000	S&I Collection Plant	\$317,620	P-54	-\$20,130	\$297,490		\$0	\$297,490
55	352.000	Collection Sewers	\$125,795	P-55	\$0	\$125,795		\$0	\$125,795
56	352.100	Collection Sewers Force	\$402,811	P-56	\$0	\$402,811		\$0	\$402,811
57	352.200	Collection Sewers Gravity	\$641,196	P-57	-\$1,129	\$640,067		\$0	\$640,067
58	353.000	Services to Sewer Customers	\$39,533	P-58	\$0	\$39,533		\$0	\$39,533
59	354.000	Flow Measuring Devices	\$144,383	P-59	\$0	\$144,383		\$0	\$144,383
60		TOTAL COLLECTION PLANT	\$1,671,338		-\$21,259	\$1,650,079		\$0	\$1,650,079

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61		SYSTEM PUMPING PLANT							
62	362.000	Receiving Wells	\$92,799	P-62	-\$39,500	\$53,299		\$0	\$53,299
63	363.000	Electric Sewer Pumping Equip	\$347,444	P-63	-\$15,041	\$332,403		\$0	\$332,403
64	365.000	Sewer - Other Pumping Equipment	\$0	P-64	\$0	\$0		\$0	\$0
65		TOTAL SYSTEM PUMPING PLANT	\$440,243		-\$54,541	\$385,702		\$0	\$385,702
66		TREATMENT & DISPOSAL PLANT							
67	370.000	Land and Land Rights	\$0	P-67	\$0	\$0		\$0	\$0
68	370.100	Oxidation Lagoon Land	\$0	P-68	\$0	\$0		\$0	\$0
69	371.000	S&I Treatment & Disposal	\$175,701	P-69	\$0	\$175,701		\$0	\$175,701
70	372.000	Treatment & Disposal Equipment - 372	\$1,183,916	P-70	-\$45,645	\$1,138,271		\$0	\$1,138,271
71	372.100	Oxidation Lagoons	\$206,063	P-71	\$0	\$206,063		\$0	\$206,063
72	373.000	Plant Sewers	\$2,143,376	P-72	-\$4,797	\$2,138,579		\$0	\$2,138,579
73	373.000	STEP Systems	\$962,874	P-73	\$0	\$962,874		\$0	\$962,874
74	374.000	Outfall Sewer Lines	\$16,843	P-74	-\$410	\$16,433		\$0	\$16,433
75	375.000	Sewer - Other Treatment & Disposal	\$43,212	P-75	\$0	\$43,212		\$0	\$43,212
76	376.000	Other General Equipment	\$37	P-76	\$0	\$37		\$0	\$37
77		TOTAL TREATMENT & DISPOSAL PLANT	\$4,732,022		-\$50,852	\$4,681,170		\$0	\$4,681,170
78		TOTAL DEPRECIATION RESERVE	\$10,947,818		-\$182,875	\$10,764,943		\$0	\$10,764,943

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$158,481			28.830000	0.078981	\$12,517
3	Employee Benefits	\$9,412			46.300000	0.126859	\$1,194
4	Electric Expense	\$370,460			1.270000	0.003466	\$1,284
5	Chemicals	\$81,301			24.690000	0.067638	\$5,499
6	Uncollectible Accounts	\$2,569			0.000000	0.000000	\$0
7	Cash Vouchers	\$3,343,037			1.630000	0.004453	\$14,888
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,965,260					\$35,382
9	TAXES						
10	FICA - Employer Portion	\$13,584			27.250000	0.074647	\$1,014
11	FUTA	\$695			25.730000	0.070504	\$49
12	SUTA	\$2,685			27.320000	0.074860	\$201
13	Property Tax	\$25,202			-242.780000	-0.665146	-\$16,763
14	TOTAL TAXES	\$42,166					-\$15,499
15	CWC REQ'D BEFORE RATE BASE OFFSETS	\$4,007,426			1.810000	0.004962	\$19,883
16	TAX OFFSET FROM RATE BASE						
17	Federal Tax Offset	\$26,480			5.680000	0.015559	\$412
18	State Tax Offset	\$4,571			5.510000	0.015095	\$69
19	City Tax Offset	\$0			0.000000	0.000000	\$0
20	Interest Expense Offset	\$580,724			5.680000	0.015548	\$9,029
21	TOTAL TAX OFFSET FROM RATE BASE	\$611,775					\$9,510
22	TOTAL CASH WORKING CAPITAL REQUIRED	\$4,619,201					\$29,393

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.000	Residential	\$4,693,973	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$4,693,973	100.00%	\$752,153	\$5,446,126	See Note(1)	See Note(1)
Rev-3	0.000	Commercial	\$0			Rev-3		\$0	0.00%	\$20,422	\$20,422		
Rev-4	0.000	Industrial	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0.000	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0.000	Public Fire Protection	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	470.000	Late Fees	\$141,598			Rev-7		\$141,598	100.00%	\$0	\$141,598		
Rev-8	0.000	Other Public Auth.	\$0			Rev-8		\$0	0.00%	\$0	\$0		
Rev-9	0.000	Sales for Resale	\$0			Rev-9		\$0	0.00%	\$0	\$0		
Rev-10	471.000	Other Water Revenue - Oper. Rev.	-\$928			Rev-10		-\$928	100.00%	\$0	-\$928		
Rev-11	536.000	Other Sewer Revenue - Oper. Rev.	\$2,899			Rev-11		\$2,899	100.00%	\$0	\$2,899		
Rev-12		TOTAL OPERATING REVENUES	\$4,837,542					\$4,837,542		\$772,575	\$5,610,117		
1		SOURCE OF SUPPLY EXPENSES											
2	602.000	Purchased Water	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	603.000	Misc Expenses - Supply	\$2,933	\$0	\$2,933	E-3	\$0	\$2,933	100.00%	\$0	\$2,933	\$0	\$2,933
4	611.000	Maint of Structures & Improvements - Supply	\$0	\$0	\$0	E-4	\$28,599	\$28,599	100.00%	\$0	\$28,599	\$0	\$28,599
5	612.000	Maint of Collecting & Impounding Reservoirs	\$741	\$0	\$741	E-5	\$0	\$741	100.00%	\$0	\$741	\$0	\$741
6	613.000	Maint of Lake, River and Other Intakes	\$2,555	\$0	\$2,555	E-6	\$0	\$2,555	100.00%	\$0	\$2,555	\$0	\$2,555
7	614.000	Maint of Wells & Springs	\$1,743	\$0	\$1,743	E-7	\$325	\$2,068	100.00%	\$0	\$2,068	\$0	\$2,068
8	616.000	Maint of Supply Mains	\$840	\$0	\$840	E-8	\$7,954	\$8,794	100.00%	\$0	\$8,794	\$0	\$8,794
9	617.000	Maint of Misc Water Source Plant	\$525	\$0	\$525	E-9	\$0	\$525	100.00%	\$0	\$525	\$0	\$525
10	615.000	Supply Mains	\$0	\$0	\$0	E-10	\$10,925	\$10,925	100.00%	\$0	\$10,925	\$0	\$10,925
11		TOTAL SOURCE OF SUPPLY EXPENSES	\$9,337	\$0	\$9,337		\$47,803	\$57,140		\$0	\$57,140	\$0	\$57,140
12		PUMPING EXPENSES											
13	623.000	Fuel or Power Purchased for Pumping	\$109,454	\$0	\$109,454	E-13	\$21,907	\$131,361	100.00%	\$0	\$131,361	\$0	\$131,361
14	632.000	Maint of Power Production Equipment	\$280	\$0	\$280	E-14	\$714	\$994	100.00%	\$0	\$994	\$0	\$994
15	633.000	Maint of Pumping Equip	\$1,953	\$0	\$1,953	E-15	\$0	\$1,953	100.00%	\$0	\$1,953	\$0	\$1,953
16		TOTAL PUMPING EXPENSES	\$111,687	\$0	\$111,687		\$22,621	\$134,308		\$0	\$134,308	\$0	\$134,308
17		WATER TREATMENT EXPENSES											
18	641.000	Chemicals	\$14,354	\$0	\$14,354	E-18	\$0	\$14,354	100.00%	\$0	\$14,354	\$0	\$14,354
19	642.000	Operation Labor & Expenses	\$685,044	\$0	\$685,044	E-19	\$34,328	\$719,372	100.00%	\$0	\$719,372	\$0	\$719,372
20	643.000	Misc Expenses - Water Treatment	\$2,459	\$0	\$2,459	E-20	\$88	\$2,547	100.00%	\$0	\$2,547	\$0	\$2,547
21	651.000	Maint of Structures & Improvements - Water Treatment	\$30,081	\$0	\$30,081	E-21	\$540	\$30,621	100.00%	\$0	\$30,621	\$0	\$30,621
22	652.000	Maint of Water Treatment Equip	\$14,997	\$0	\$14,997	E-22	\$304	\$15,301	100.00%	\$0	\$15,301	\$0	\$15,301
23		TOTAL WATER TREATMENT EXPENSES	\$746,935	\$0	\$746,935		\$35,260	\$782,195		\$0	\$782,195	\$0	\$782,195
24		TRANSMISSION & DIST. EXPENSES											
25	662.000	Transmission & Distribution Lines Expenses	\$280	\$0	\$280	E-25	\$0	\$280	100.00%	\$0	\$280	\$0	\$280
26	663.000	Meter Expenses	\$12,469	\$0	\$12,469	E-26	\$0	\$12,469	100.00%	\$0	\$12,469	\$0	\$12,469
27	665.000	Misc Expenses - T&D	\$1,421	\$0	\$1,421	E-27	\$0	\$1,421	100.00%	\$0	\$1,421	\$0	\$1,421
28	671.000	Maint of Structures & Improvements - T&D	\$35	\$0	\$35	E-28	\$19,293	\$19,328	100.00%	\$0	\$19,328	\$0	\$19,328
29	673.000	Maint of Transmission & Distribution Mains	\$7,870	\$0	\$7,870	E-29	\$104,375	\$112,245	100.00%	\$0	\$112,245	\$0	\$112,245
30	675.000	Maint of Services	\$2,935	\$0	\$2,935	E-30	\$33,251	\$36,186	100.00%	\$0	\$36,186	\$0	\$36,186
31	676.000	Maint of Meters	\$3,737	\$0	\$3,737	E-31	\$1,658	\$5,395	100.00%	\$0	\$5,395	\$0	\$5,395
32	677.000	Maint of Hydrants	\$1,280	\$0	\$1,280	E-32	\$13,667	\$14,947	100.00%	\$0	\$14,947	\$0	\$14,947
33	678.000	Maint of Misc Plant	\$530	\$0	\$530	E-33	\$480	\$1,010	100.00%	\$0	\$1,010	\$0	\$1,010
34	672.000	Distribution Reservoirs and Standpipes	\$0	\$0	\$0	E-34	\$20,136	\$20,136	100.00%	\$0	\$20,136	\$0	\$20,136

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
35	678.000	Maint of Misc Plant	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
36		TOTAL TRANSMISSION & DIST. EXPENSES	\$30,557	\$0	\$30,557		\$192,860	\$223,417		\$0	\$223,417	\$0	\$223,417
37		CUSTOMER ACCOUNTS EXPENSE											
38	903.100	Cust Records & Collection Expense - Billing	\$333,468	\$0	\$333,468	E-38	-\$164,494	\$168,974	100.00%	\$0	\$168,974	\$0	\$168,974
39	903.280	Cust Records & Collection Expense	\$40,206	\$0	\$40,206	E-39	\$0	\$40,206	100.00%	\$0	\$40,206	\$0	\$40,206
40	904.000	Uncollectible Accounts	\$118,633	\$0	\$118,633	E-40	-\$116,065	\$2,568	100.00%	\$0	\$2,568	\$0	\$2,568
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$492,307	\$0	\$492,307		-\$280,559	\$211,748		\$0	\$211,748	\$0	\$211,748
42		ADMIN. & GENERAL EXPENSES											
43	921.800	Office Supplies & Other Expenses	\$285	\$0	\$285	E-43	\$0	\$285	100.00%	\$0	\$285	\$0	\$285
44	922.000	Admin Expenses Transferred - Cr	\$1,102,783	\$0	\$1,102,783	E-44	-\$833,954	\$268,829	100.00%	\$0	\$268,829	\$195,037	\$73,792
45	923.100	Outside Services Employed - Bank Fees	\$946	\$0	\$946	E-45	-\$179	\$767	100.00%	\$0	\$767	\$0	\$767
46	923.400	Outside Services Employed - Legal	\$18,192	\$0	\$18,192	E-46	\$1,778	\$19,970	100.00%	\$0	\$19,970	\$0	\$19,970
47	923.500	Outside Services Employed - Accounting	\$67,848	\$0	\$67,848	E-47	-\$63,315	\$4,533	100.00%	\$0	\$4,533	\$0	\$4,533
48	923.600	Outside Services Employed - Easements	\$64,880	\$0	\$64,880	E-48	-\$38,254	\$26,626	100.00%	\$0	\$26,626	\$0	\$26,626
49	923.900	Outside Services Employed - Management Consulting	\$28,793	\$0	\$28,793	E-49	\$0	\$28,793	100.00%	\$0	\$28,793	\$0	\$28,793
50	924.200	Property Insurance - Commercial	-\$2,500	\$0	-\$2,500	E-50	\$2,500	\$0	0.00%	\$0	\$0	\$0	\$0
51	924.400	Property Insurance	\$587,182	\$0	\$587,182	E-51	-\$260,517	\$326,665	100.00%	\$0	\$326,665	\$0	\$326,665
52	928.100	Regulatory Commission Expenses - DNR	\$55,296	\$0	\$55,296	E-52	\$3,516	\$58,812	100.00%	\$0	\$58,812	\$0	\$58,812
53	928.200	Regulatory Commission Expenses - PSC	\$46,586	\$0	\$46,586	E-53	-\$20,770	\$25,816	100.00%	\$0	\$25,816	\$0	\$25,816
54	930.200	Miscellaneous General Expenses	\$250	\$0	\$250	E-54	\$12,826	\$13,076	100.00%	\$0	\$13,076	\$0	\$13,076
55	930.300	Research & Development Expenses	\$2,530	\$0	\$2,530	E-55	\$0	\$2,530	100.00%	\$0	\$2,530	\$0	\$2,530
56		TOTAL ADMIN. & GENERAL EXPENSES	\$1,973,071	\$0	\$1,973,071		-\$1,196,369	\$776,702		\$0	\$776,702	\$195,037	\$581,665
57		DEPRECIATION EXPENSE											
58	403.000	Depreciation Expense, Dep. Exp.	\$830,775	See note (1)	See note (1)	E-58	See note (1)	\$830,775	100.00%	\$267,489	\$1,098,264	See note (1)	See note (1)
59	403.100	Depreciation - 403.1	-\$121,404			E-59		-\$121,404	100.00%	\$0	-\$121,404		
60	403.200	Depreciation - 403.2	\$8,078			E-60		\$8,078	100.00%	\$0	\$8,078		
61	405.000	Amortization of Other Utility Plant	\$13,370			E-61		\$13,370	100.00%	\$17,940	\$31,310		
62	407.400	Amortization of Property Losses	\$10,000			E-62		\$10,000	100.00%	-\$10,000	\$0		
63		TOTAL DEPRECIATION EXPENSE	\$740,819	\$0	\$0		\$0	\$740,819		\$275,429	\$1,016,248	\$0	\$0
64		OTHER OPERATING EXPENSES											
65	408.100	Taxes Other than Income Taxes, Utility Operating Income	\$5,052	\$0	\$5,052	E-65	\$0	\$5,052	100.00%	\$0	\$5,052	\$0	\$5,052
66	408.160	Property Taxes	\$14,682	\$0	\$14,682	E-66	\$5,674	\$20,356	100.00%	\$0	\$20,356	\$0	\$20,356
67		TOTAL OTHER OPERATING EXPENSES	\$19,734	\$0	\$19,734		\$5,674	\$25,408		\$0	\$25,408	\$0	\$25,408
68		COLLECTION MAINT. EXPENSES											
69	711.000	Maint of Collection S&I	\$238	\$0	\$238	E-69	\$0	\$238	100.00%	\$0	\$238	\$0	\$238
70	712.000	Maint of Collection Sewers	\$23,565	\$0	\$23,565	E-70	\$25,638	\$49,203	100.00%	\$0	\$49,203	\$0	\$49,203
71	713.000	Maint of Services to Customers	\$4,865	\$0	\$4,865	E-71	\$30,670	\$35,535	100.00%	\$0	\$35,535	\$0	\$35,535
72	714.000	Maintenance of Flow Measuring Devices	\$0	\$0	\$0	E-72	\$3,875	\$3,875	100.00%	\$0	\$3,875	\$0	\$3,875
73		TOTAL COLLECTION MAINT. EXPENSES	\$28,668	\$0	\$28,668		\$60,183	\$88,851		\$0	\$88,851	\$0	\$88,851
74		PUMPING OPERATIONS EXPENSES											
75	722.000	Pumping Labor & Expenses	\$135,346	\$0	\$135,346	E-75	-\$7,294	\$128,052	100.00%	\$0	\$128,052	\$0	\$128,052
76		TOTAL PUMPING OPERATIONS EXPENSES	\$135,346	\$0	\$135,346		-\$7,294	\$128,052		\$0	\$128,052	\$0	\$128,052

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
77		PUMPING MAINTENANCE EXPENSES											
78	732.000	Maint of Pumping Equip	\$5,813	\$0	\$5,813	E-78	\$23,217	\$29,030	100.00%	\$0	\$29,030	\$0	\$29,030
79		TOTAL PUMPING MAINTENANCE EXPENSES	\$5,813	\$0	\$5,813		\$23,217	\$29,030		\$0	\$29,030	\$0	\$29,030
80		TREAT. & DISP. OPER. EXPENSE											
81	741.000	Chemicals	\$59,826	\$0	\$59,826	E-81	\$0	\$59,826	100.00%	\$0	\$59,826	\$0	\$59,826
82	742.000	Treatment Labor & Expenses	\$907,443	\$0	\$907,443	E-82	\$41,202	\$948,645	100.00%	\$0	\$948,645	\$0	\$948,645
83	743.000	Fuel & Power for Sewage Treatment & Pumping	\$194,569	\$0	\$194,569	E-83	\$25,739	\$220,308	100.00%	\$0	\$220,308	\$0	\$220,308
84	744.000	Misc Expenses - T&D	\$22,038	\$0	\$22,038	E-84	\$700	\$22,738	100.00%	\$0	\$22,738	\$0	\$22,738
85		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,183,876	\$0	\$1,183,876		\$67,641	\$1,251,517		\$0	\$1,251,517	\$0	\$1,251,517
86		TREAT. & DISP. MAINT. EXPENSES											
87	751.000	Maint of Treatment & Disposal S&I	\$88,324	\$0	\$88,324	E-87	\$87,648	\$175,972	100.00%	\$0	\$175,972	\$0	\$175,972
88	752.000	Maint of Treatment & Disposal Plant	\$21,481	\$0	\$21,481	E-88	\$84,847	\$106,328	100.00%	\$0	\$106,328	\$0	\$106,328
89		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$109,805	\$0	\$109,805		\$172,495	\$282,300		\$0	\$282,300	\$0	\$282,300
90		TOTAL OPERATING EXPENSE	\$5,587,955	\$0	\$4,847,136		-\$856,468	\$4,731,487		\$275,429	\$5,006,916	\$195,037	\$3,795,631
91		NET INCOME BEFORE TAXES	-\$750,413	\$0	\$0		\$0	\$106,055		\$497,146	\$603,201	\$0	\$0
92		INCOME TAXES											
93	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-93	See note (1)	\$0	0.00%	-\$25,559	-\$25,559	See note (1)	See note (1)
94		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$25,559	-\$25,559	\$0	\$0
95		DEFERRED INCOME TAXES											
96	411.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-96	See note (1)	\$0	0.00%	\$0	\$0	See note (1)	See note (1)
97	0.000	Amortization of Deferred ITC	\$0			E-97		\$0	0.00%	\$0	\$0		
98		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
99		NET OPERATING INCOME	-\$750,413	\$0	\$0		\$0	\$106,055		\$522,705	\$628,760	\$0	\$0

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.90% Return	E 8.05% Return	F 8.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$603,201	\$1,420,286	\$1,447,668	\$1,475,038
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,016,248	\$1,016,248	\$1,016,248	\$1,016,248
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,016,248	\$1,016,248	\$1,016,248	\$1,016,248
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$580,724	\$580,724	\$580,724	\$580,724
7	Tax Straight-Line Depreciation		\$1,016,248	\$1,016,248	\$1,016,248	\$1,016,248
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,596,972	\$1,596,972	\$1,596,972	\$1,596,972
9	NET TAXABLE INCOME		\$22,477	\$839,562	\$866,944	\$894,314
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$22,477	\$839,562	\$866,944	\$894,314
12	Deduct Missouri Income Tax at the Rate of		-\$3,810	\$4,425	\$4,571	\$4,715
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$26,287	\$835,137	\$862,373	\$889,599
15	Federal Income Tax at the Rate of	21.00%	-\$21,749	\$25,645	\$26,480	\$27,313
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		-\$21,749	\$25,645	\$26,480	\$27,313
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$22,477	\$839,562	\$866,944	\$894,314
20	Deduct Federal Income Tax at the Rate of	50.00%	-\$10,877	\$12,830	\$13,246	\$13,665
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$33,354	\$826,732	\$853,698	\$880,649
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	4.00%	-\$3,810	\$4,425	\$4,571	\$4,715
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$22,477	\$839,562	\$866,944	\$894,314
27	Deduct Federal Income Tax - City Inc. Tax		-\$21,749	\$25,645	\$26,480	\$27,313
28	Deduct Missouri Income Tax - City Inc. Tax		-\$3,810	\$4,425	\$4,571	\$4,715
29	City Taxable Income		\$48,036	\$809,492	\$835,893	\$862,286
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		-\$21,749	\$25,645	\$26,480	\$27,313
34	State Income Tax		-\$3,810	\$4,425	\$4,571	\$4,715
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$25,559	\$30,070	\$31,051	\$32,028
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		-\$25,559	\$30,070	\$31,051	\$32,028

Federal Tax Table

42	Federal Taxable Income	\$26,287	\$835,137	\$862,373	\$889,599
43	15% on first \$50,000	-\$26,088	\$88,918	\$90,596	\$92,270
44	25% on next \$25,000	\$10,346	\$26,853	\$27,321	\$27,789

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.90% Return	<u>E</u> 8.05% Return	<u>F</u> 8.20% Return
45	34% > \$75,000 < \$100,001		\$18,046	\$25,793	\$27,743	\$29,693
46	39% > \$100,000 < \$335,001		\$41,237	\$23,043	\$26,338	\$29,632
47	34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$0
48	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
49	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
50	35% > \$18,333,333		\$0	\$0	\$0	\$0
51	Total Federal Income Taxes		\$43,541	\$164,607	\$171,998	\$179,384

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Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.20%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 9.80%
1	Common Stock	\$8,799,170	50.00%		4.600%	4.750%	4.900%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$8,799,170	50.00%	6.60%	3.300%	3.300%	3.300%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$17,598,340	100.00%		7.900%	8.050%	8.200%
8	PreTax Cost of Capital				8.071%	8.226%	8.382%